

COMMON COUNCIL



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I, Kari J. Van Diest, Deputy Clerk of the Common Council, hereby certify on this 10th day of July, 2014, that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 8th day of July 2014.

AN ORDINANCE TO AMEND AND RE-ADOPT SECTION 27-176 OF THE WINCHESTER CITY CODE REGARDING REFUND FOR UNUSED OR DAMAGED CIGARETTE STAMPS

WHEREAS, the Code of the City of Winchester §27-176 provides for a refund for damaged or unused cigarette tax stamps upon presenting the stamps and an affidavit to the Commissioner; and

WHEREAS, the Code of the City of Winchester §27-176 further specifies that payment for such refunds shall be made within twenty (20) days; and

WHEREAS, the Code of the City of Winchester §27-8, pursuant to Code of Virginia §58.1-3981, requires City Council authorization for any refunds greater than \$2,500 as a result of erroneously assessed taxes; and

WHEREAS, it does not appear that the intent in adopting §27-176 was to trigger the statutory requirements of §58.1-3981, but the use of term “refund” generates confusion; and

WHEREAS, it is the desire of all City parties to maintain clarity in our City Code to ensure compliance and maintain good relationships with our taxpayers.

NOW THEREFORE BE IT RESOLVED, that §27-176 is hereby amended and re-adopted as follows:

SECTION 27-176. ~~REFUND~~ REIMBURSEMENT FOR UNUSED OR DAMAGED STAMPTS OR METER IMPRINTS

- (a) Should any person, after acquiring from the Treasurer any stamps provided for in this article, cease to be engaged in a business necessitating the use of the stamps, or should the stamps or meter imprints be damaged to the extent that they are unusable, such person shall be entitled to a ~~refund~~ **reimbursement** of the denomination or face amount of any such stamps, less any discount, upon presenting the stamps to the Commissioner and furnishing the Commissioner with an affidavit showing, to his satisfaction, that the stamps were acquired by such person but not used, and the reason for requesting the ~~refund~~ **reimbursement**.

- (b) Any and all ~~refund~~reimbursement for unused or damaged stamps provided for under this section may be made on vouchers approved by the Commissioner. Such ~~refunds~~reimbursements shall be charged against the sums collected for the sale of said stamps and for the use of such imprints. Payment to the person requesting the ~~refund~~reimbursement shall be made within twenty (20) days of the request.

Ordinance No. 2014-21

ADOPTED by the Common Council of the City of Winchester on the 8th of July, 2014.

Witness my hand and the seal of the City of Winchester, Virginia.

*Kari J. Van Diest, CMC
Deputy Clerk of the Common Council*